

RECORDATION NO. 25701-0 FILED

JAN 30 '07 -3 15 PM

SURFACE TRANSPORTATION BOARD

OF COUNSEL
URBAN A. LESTER

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.

SUITE 301
WASHINGTON, D.C.

20036

(202) 393-2266

FAX (202) 393-2156

E-MAIL alvordlaw@aol.com

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

January 30, 2007

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Notice, dated as of January 29, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Guarantee and Collateral and Intercreditor Agreement previously filed with the Board under Recordation Number 25701.

The name and address of the party to the enclosed document are:

Loan Party: Locomotive Leasing Corporation
(f/k/a Helm Locomotive Leasing Corporation)
505 Sansome Street, Suite 1800
San Francisco, CA 94111

Mr. Vernon A. Williams
January 30, 2007
Page 2

A description of the railroad equipment covered by the enclosed document is:

There is no new or additional equipment associated with this filing.

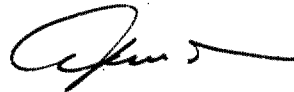
A short summary of the document to appear in the index is:

Notice.

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

LOCOMOTIVE LEASING CORPORATION

505 Sansome Street, Suite 1800
San Francisco, CA 94111
(415) 398-4510 FAX (415) 398-4816

January 29, 2007

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SURFACE TRANSPORTATION BOARD

Vernon A. Williams, Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423

Re: Recordation Number 25701

Dear Secretary Williams:


Notice is given that Helm Locomotive Leasing Corporation changed its name to Locomotive Leasing Corporation.

Please record this in Recordation Number 25701 to reflect the name change.

IN WITNESS WHEREOF, the party hereto has duly executed this Notice as of the day and year first above written.

LOCOMOTIVE LEASING CORPORATION,

By

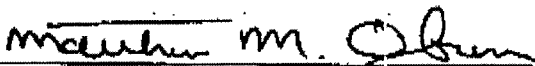


Name: John F. Dains

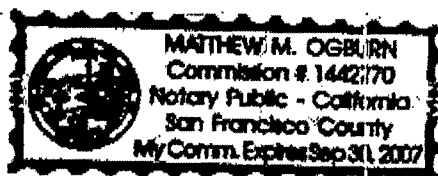
Title: President & CEO

Sworn to before me this

29th day of January, 2007.



Notary Public



CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

1/30/07



Robert W. Alvord